



Utah State Tax Commission  
210 N 1950 W • SLC, UT 84134 • [www.tax.utah.gov](http://www.tax.utah.gov)

**Instructions for Filing Refund Claims for  
Sales Tax Paid on Pollution Control Facilities**

**TC-61P**

Rev. 6/04

Certified Pollution Control Facilities may request a refund of sales/use taxes paid by submitting the following:

1. A signed letter requesting a refund of sales and use tax paid which includes:
  - Requestor's name
  - Requestor's sales tax account number or federal identification number
  - Amount of refund requested
  - Name and telephone number of an individual who can answer questions regarding the refund claim
2. A copy of the signed certification letter from the Department of Environmental Quality, Division of Air Quality or Division of Water Quality.
3. A spreadsheet or other summarization which includes the following information for **each transaction for** which a refund is requested for sales or use tax **paid to a seller** on qualifying purchases:
  - Seller name
  - Seller account number (optional)
  - Seller location
  - Invoice date
  - Description of item(s) purchased
  - Taxable amount
  - Tax paid
4. A spreadsheet or other summarization which includes the following information for **each transaction** for which a refund is requested for sales or use tax **accrued** and remitted directly to the Tax Commission on qualifying purchases:
  - Seller name
  - Sales/Use tax account number under which the tax was remitted
  - County/City codes under which the tax was reported
  - Date of purchase
  - Description of item(s) purchased
  - Taxable amount
  - Sales tax rate(s) and tax amount accrued
  - Dates of remittance to Utah State Tax Commission

Note: In addition to a hard copy, it will expedite processing of your refund if you will provide the spreadsheet information electronically (diskette, e-mail file, etc.).

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The above should be sent to:

**Technical Research Unit  
Utah State Tax Commission  
210 North 1950 West  
Salt Lake City UT 84134**

If you have any questions, please contact the Tax Commission at (801)297-7790 or toll free 1-800-662-4335, extension 7790.